

# **Carthannas Nis**

## **Reference and Administrative Information**

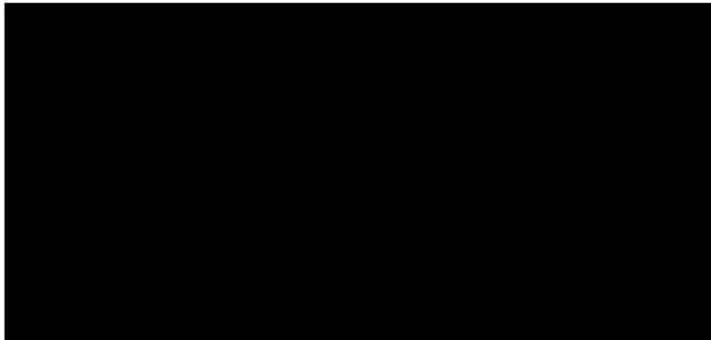
**Charity Name:** Carthannas Nis

**Charity Address:** Cross Skigersta Road  
Ness  
Isle of Lewis  
HS2 0SN

**Charity Registration No:** SC037828

**Correspondence Contact Address:** Cross Skigersta Road  
Ness  
Isle of Lewis  
HS2 0SN

**Trustees:**



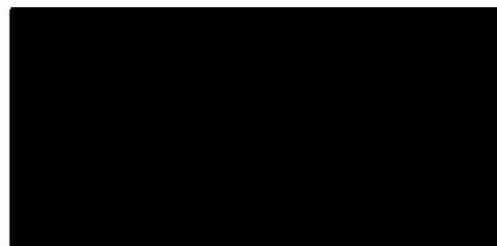
**The following retired as a Trustee at the AGM**



**The following were elected as a Trustee at the AGM**



**Independent Examiner:**



**Bankers:**

Royal Bank of Scotland  
17 North Beach Street  
Stornoway  
Isle of Lewis  
HS1 2XH

# **Carthannas Nis**

## **Structure, Governance and Management**

### **Governing Document**

Carthannas Nis has a constitution which governs the way the Charity is, run. The organisation is open to all persons aged eighteen and over residing in the Isle of Lewis who support the aims and objectives of the organisation. Once in each year an Annual General Meeting is, held for the purpose of receiving the annual report and accounts, electing members of the management committee, and appointing a suitable person as auditor.

### **Recruitment and Appointment of Trustees**

The Management Committee consists of eight members. At the AGM one third of the members retire but are eligible for re-election. The Management Committee has the power to co-opt casual vacancies of up to two additional members who shall hold office until the subsequent AGM.

## **Objectives and Activities**

The objectives of the organisation are:

1. To raise funds for the benefit of the Bethesda Hospice, Stornoway.
2. To raise funds for the work of Blythswood International, and
3. To raise funds for any cause which the trustees feel is deserving of their support.

The main activity of the Charity is the Shop which is open five days per week. (Tuesday - Saturday). The opening hours are 11am – 4 pm. The Laundrette is open six days per week (Monday – Saturday). It is self-operating and the opening hours are 9am – 7pm (Mon-Sat). There is a manager who works 16.5 hours per week. All the others who assist in the shop work on a voluntary basis. The Charity Shop accepts donations of household goods (including bric-a-brac, furniture, and small electrical goods), books and clothing.

Items are, selected for sale in the shop and the rest are, sent to Blythswood in Evanton, Ross-shire. Volunteers do all this work.

## **Achievements and Performance**

In the past year 7.19 tonnes of textiles, bags and shoes have been, diverted, and sent to Blythwood. Evanton. The surplus books and cardboard have been, recycled through the Local Authority. Local households have been, assisted with low-cost goods and furnishings. New families are continuing to move to the community, and they appreciate the facilities.

Carthannas Nis was able to donate £27400 towards Bethesda Hospice and £10800 to Blythwood during the past year.

The manager has increased the use of the internet in selling larger items. Taking pictures at the home and placing them on our facebook page, due to the limited space in the shop. Pictures of specialised items go on different sites including eBay. Income generated from the internet has increased again this year.

Donations, were also, made to the following: -

Women's Flourish Conference	£500
[REDACTED]	£500
North Lewis War Memorials	£500
[REDACTED]	£500
Blythwood, Christmas Boxes Appeal	£250
CEN-Old Folks Christmas Dinner	£250
[REDACTED]	£500
[REDACTED]	£500

## **Financial Review**

The Charity's principal source of income is the Charity Shop and Laundrette. In the past year £1680.12 has been, received for recycling tonnage. £4928.21 was, received from the Turbine Hydro Refund.

The yearly expenditure is, kept, to a bare minimum; therefore, the Charity can donate the above sums. No remuneration is, received by any of the trustees.

## **Reserves Policy**

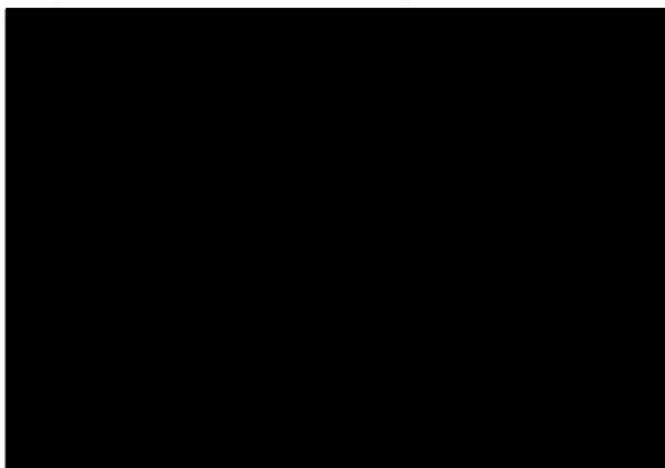
Together with the current account there is an account with a balance of £9579.52 which is for any unexpected costs which may arise in the future.

## **Donated Facilities and Services**

The Charity provides volunteering opportunities for approximately thirty people. These people fulfil posts which include sales assistant, PAT testing, shop maintenance and transport of recycling and donated bags to Stornoway.

**The trustees declare that they have approved the trustees' report above.**

**Signed on behalf of the charity's trustees.**



## **Independent Examiner's Report for Carthannas Nis (SCO37828)**

This report is in respect of the accounts of Carthannas Nis for the year ended 31 March 2025.

### **Respective Responsibilities of Trustees and Examiner**

The charity's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The directors consider that the audit requirement of Regulation 10(1) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. The procedures followed do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

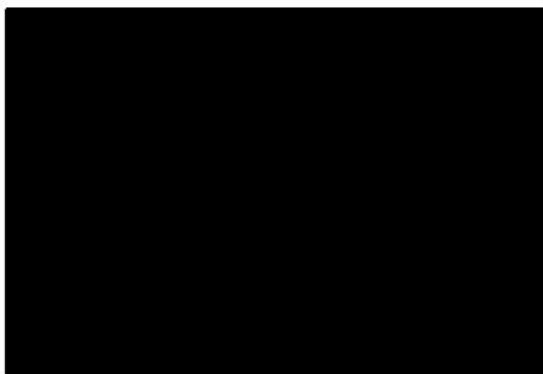
### **Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**1 August 2025**



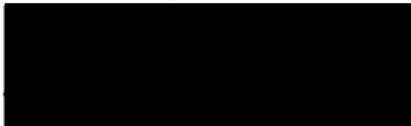
**CARTHANNAS NIS****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	Unrestricted Funds	Restricted Funds	Total Funds	2023/24 <i>Total Funds</i>
	£	£	£	£
<b>INCOMING RESOURCES</b>				
<b>Incoming Resources from Generated Funds</b>				
Voluntary Income	69,940	10,900	80,840	55,904
Activities for Generating Funds	-	-	-	-
<b>Total Incoming Resources</b>	<b>69,940</b>	<b>10,900</b>	<b>80,840</b>	<b>55,904</b>
<b>RESOURCES EXPENDED</b>				
<b>Costs of Generating Funds</b>				
Costs of Generating Voluntary Income	-	-	-	-
<b>Charitable Activities</b>				
Charitable Expenditure	69,362	724	70,086	57,630
Depreciation	-	9,450	9,450	7,415
<b>Governance Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources Expended</b>	<b>69,362</b>	<b>10,174</b>	<b>79,536</b>	<b>65,045</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>	<b>578</b>	<b>726</b>	<b>1,304</b>	<b>(9,141)</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Funds Brought Forward</b>	<b>14,093</b>	<b>62,378</b>	<b>76,471</b>	<b>85,612</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>14,671</b>	<b>63,104</b>	<b>77,775</b>	<b>76,471</b>

**CARTHANNAS NIS****BALANCE SHEET AS AT 31 MARCH 2025**

	Unrestricted Funds	Restricted Funds	Total Funds	2023/24 Total Funds
	£	£	£	£
<b>FIXED ASSETS</b>				
Buildings		51,014	51,014	56,454
Equipment and Fittings		12,090	12,090	5,924
		<u>63,104</u>	<u>63,104</u>	<u>62,378</u>
<b>CURRENT ASSETS</b>				
Debtors: amounts falling due within one year	-	-	-	-
Cash at Bank	14,671	-	14,671	14,093
	<u>14,671</u>	<u>-</u>	<u>14,671</u>	<u>14,093</u>
<b>CREDITORS</b>				
Amounts falling due within one year	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>	14,671	-	14,671	14,093
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	14,671	63,104	77,775	76,471
<b>NET ASSETS</b>	<u>14,671</u>	<u>63,104</u>	<u>77,775</u>	<u>76,471</u>
<b>FUNDS</b>				
Unrestricted Funds			14,671	14,093
Restricted Funds			63,104	62,378
<b>TOTAL FUNDS</b>			<u>77,775</u>	<u>76,471</u>

Approved by the Trustees and signed on their behalf

Date 18-9-25

**Note 1 Financial Activities Incoming and Outgoing Resources**

	General Fund	Restricted Funds		Total 2025
	£	Building	Other	£
	£	£	£	£
<b>INCOMING RESOURCES</b>				
<b>Voluntary Income:</b>				
Grants:-				
Comhairle nan Eilean Siar		-	5,000	5,000
Urras Oighreachd Ghabhsainn		-	5,900	5,900
Wind Turbine Electricity Refund	4,928	-	-	4,928
Other Donations	975	-	-	975
Other Income - Recycling Tonnage	1,680	-	-	1,680
Other Income - Sales	61,873	-	-	61,873
Other Income - Miscellaneous	350	-	-	350
Other Income - Interest	134	-	-	134
<b>Activities for Generating Funds:</b>				
Fundraising	-	-	-	-
<b>Total incoming resources</b>	<b>69,940</b>	<b>-</b>	<b>10,900</b>	<b>80,840</b>
<b>RESOURCES EXPENDED</b>				
<b>Cost of generating voluntary income:</b>				
Fundraising Expenses	-	-	-	-
<b>Charitable Expenditure:</b>				
Equipment, Furniture & Fittings	102	-	-	102
Insurance	2,339	-	-	2,339
Lighting and Heating	1,658	-	-	1,658
Water Charges	1,088	-	-	1,088
Gas	3,791	-	-	3,791
Repairs and Maintenance	3,880	724	-	4,604
Salaries	10,870	-	-	10,870
Administration	849	-	-	849
Telephone	586	-	-	586
Volunteers Tokens	1,200	-	-	1,200
Miscellaneous	1,299	-	-	1,299
Donations	41,700	-	-	41,700
Depreciation	-	5,440	4,010	9,450
	69,362	6,164	4,010	79,536
<b>Governance costs</b>				
Auditors remunerations				
<b>Total resources expended</b>	<b>69,362</b>	<b>6,164</b>	<b>4,010</b>	<b>79,536</b>
<b>Net incoming/(outgoing) resources</b>	<b>578</b>	<b>(6,164)</b>	<b>6,890</b>	<b>1,304</b>
Funds at 31 March 2024	14,093	56,454	5,924	76,471
<b>Funds at 31 March 2025</b>	<b>14,671</b>	<b>50,290</b>	<b>12,814</b>	<b>77,775</b>



**Note 2 Fixed Assets**

	<b>Buildings</b>	<b>Equipment and Fittings</b>	<b>Wind Turbine</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 April 2024	119,054	42,534	43,282	204,870
Additions	-	10,176	-	10,176
<b>As at 31 March 2025</b>	<b>119,054</b>	<b>52,710</b>	<b>43,282</b>	<b>215,046</b>
<b>Depreciation</b>				
As at 1 April 2024	62,600	36,610	43,282	142,492
Charge for Year	5,440	4,010	-	9,450
<b>As at 31 March 2025</b>	<b>68,040</b>	<b>40,620</b>	<b>43,282</b>	<b>151,942</b>
<b>Net Book Value</b>				
As at 31 March 2024	56,454	5,924	-	62,378
<b>As at 31 March 2025</b>	<b>51,014</b>	<b>12,090</b>	<b>-</b>	<b>63,104</b>